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IN THE CLAIMS

1. (currently amended): [[A]] An intermediary semiconductor device, comprising:

a semiconductor substrate having a surface formed with a first recessed region ~~substantially filled with a first dielectric material;~~

a first dielectric material formed in the first recessed region;

a second recessed region formed within the first dielectric material, wherein the second recessed region has walls, a lower surface, and [[an]] a first opening in proximity to the surface; and

a semiconductor layer formed overlying the first dielectric material having a second opening at least partially over the first opening, wherein at least a portion of the semiconductor layer is configured to convert to a semiconductor oxide that covers the first opening while leaving a void in the second recessed region when the semiconductor substrate is exposed to an oxidizing environment. and adjoining the opening; and

~~a thermal oxide layer formed intermixed with the semiconductor layer, wherein the thermal oxide layer seals the opening in the second recessed region while leaving a void in the second recessed region.~~

Claims 2-4 (cancelled).

5. (previously presented): The semiconductor device of claim 1, wherein the semiconductor layer comprises polysilicon.

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6. (original): The semiconductor device of claim 1, wherein the first dielectric material includes deposited silicon dioxide.
7. (previously presented): The semiconductor device of claim 1, further comprising a layer of material formed overlying the walls of the second recessed region.
8. (previously presented): The semiconductor device of claim 1, wherein the first dielectric material is recessed below a major surface of the semiconductor substrate.
9. (previously presented): The semiconductor device of claim 8, wherein the first dielectric material is recessed below the major surface a distance of about 0.5 microns.
10. (currently amended): The semiconductor device of claim 7, wherein the layer of material comprises polycrystalline silicon.

Claim 11 (cancelled).

Claims 12-25 (cancelled).

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26. (currently amended): [[A]] An intermediary of a semiconductor device, comprising:

a semiconductor substrate having a surface formed with a first recessed region;

a first dielectric material deposited in the first recessed region and formed with a second recessed region having [[an]] a first opening and walls, ~~and wherein the first dielectric material substantially fills the first recessed region; and~~

a semiconductor cap layer formed overlying the first dielectric material and having a second opening at least partially over the first opening, wherein at least a portion of the semiconductor cap layer is configured to convert to a semiconductor oxide that covers the first opening while leaving a void in the second recessed region when the semiconductor substrate is exposed to an oxidizing environment, ~~adjoining edges of the opening; and~~

~~a thermal oxide layer merged with the semiconductor layer to seal the opening.~~

27. (previously presented): The semiconductor device of claim 26, wherein the semiconductor cap layer comprises polysilicon.

Claim 28 (cancelled).

29. (currently amended): The semiconductor device of claim 26, wherein the first opening is wider than the second opening. ~~further comprising an active device formed in an active region of the semiconductor substrate.~~

Claims 30-31 (cancelled).

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32. (previously presented): The semiconductor device of claim 26, wherein the second recessed region is formed having a layer of material deposited on the walls.

33. (previously presented): The semiconductor device of claim 32, wherein the layer of material includes polycrystalline silicon.